

Department:	<u>Accounting and General Services</u>	Date:	<u>9/26/2002</u>
		Prepared by:	<u>Susan N. Naanos</u>
		Phone:	<u>586-0773</u>
Name of Fund:	<u>Performing & Visual Arts Events</u>		
Legal Authority:	<u>SLH Act 259/01</u>		
Fund Type (MOF):	<u>Federal Fund (N)</u>		
Approp. Acct. No.	<u>S-XX-203-M</u>		

Intended Purpose: Endowment for the Arts (NEA) and other federal agencies for funding various statewide performing and visual arts programs and cultural events under the State Foundation on Culture and the Arts (SFCA).

Current Program Activities: Grants & SFCA Designated Programs.

Financial data		
	FY 2002	FY2003
Beginning Cash Balance	25,917	2,591
Beginning Encumbrances	166,813	86,394
Revenues	527,109	
Expenditures	545,985	
Transfers (List Each Transfer by JV # and Date)		
JV #JS5447 dated 5/16/01	(4,450)	
Net Total Transfers	(4,450)	
Amount Derived from Bond Proceeds		
Ending Cash Balance	2,591	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/25/2002</u>
		Prepared by:	<u>Carl Murai</u>
		Phone:	<u>831-6736</u>
Name of Fund:	<u>Custodial Services-Reimbursement Account</u>		
Legal Authority:	<u>SLH Act 259/01</u>		
Fund Type (MOF):	<u>Interdepartmental Transfers (U)</u>		
Approp. Acct. No.	<u>S-XX-301-M</u>		

Intended Purpose: To recoup operating costs incurred in providing janitorial services and utility consumption expenditures at several Department of Transportation facilities.

Current Program Activities: N/A

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	0	0
Beginning Encumbrances		
Revenues	430,501	
Expenditures	430,501	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers		
Amount Derived from Bond Proceeds		
Ending Cash Balance	0	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/27/2002</u>
		Prepared by:	<u>Craig Kuraoka</u>
		Phone:	<u>831-6757</u>
Name of Fund:	<u>Surplus Federal Property Revolving Fund</u>		
Legal Authority:	<u>Section 103D-1107, HRS</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-304-M</u>		

Intended Purpose: The objective of the program is to reutilize federal and state property declared surplus or excess. The fund is maintained in an amount adequate to defray the costs of procuring, storing, handling, and disposing of surplus property donated to the State under any federal act or State rules making surplus federal and state property available. Service and handling fees are charged for acquired property based on the acquisition cost or fair market value of the donated or transferred property.

Current Program Activities: Funds are used for all costs (payroll and operating expenses) to support the program.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	240,697	273,094
Beginning Encumbrances	348	895
Revenues	974,384	
Expenditures	941,987	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers		
Amount Derived from Bond Proceeds		
Ending Cash Balance	273,094	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/9/2002</u>
		Prepared by:	<u>C. Young</u>
		Phone:	<u>486-9506</u>
Name of Fund:	<u>Stadium Special Fund</u>		
Legal Authority:	<u>Section 109-3, HRS</u>		
Fund Type (MOF):	<u>Special Fund (B)</u>		
Approp. Acct. No.	<u>S-XX-307-M</u>		

Intended Purpose: The stadium special fund accounts for money collected by the Stadium Authority. The money collected is applied, used and disposed of for the purpose of maintaining, operating, and managing Aloha Stadium.

Current Program Activities: Activities include: providing ticket selling services; providing parking and maintaining traffic controls within stadium premises; repairing and constructing improvements to stadium and related facilities; and providing public safety and security.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	4,485,705	5,946,561
Beginning Encumbrances	462,646	711,126
Revenues	7,580,437	
Expenditures	5,991,743	
Transfers (List Each Transfer by JV # and Date)		
JV 2002-02, 7/1/01	(2,500)	
A-15 No. 02-0306, 12/5/01	(125,500)	
JV 912061, 12/12/01	150	
JV 2002-41, 12/28/01	12	
Net Total Transfers	(127,838)	
Amount Derived from Bond Proceeds		
Ending Cash Balance	5,946,561	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/25/2002</u>
		Prepared by:	<u>Stephen Miwa</u>
		Phone:	<u>586-0510</u>
Name of Fund:	<u>Motor Vehicle Rental Personal Car Mileage/CIP</u>		
Legal Authority:	<u>Section 107-1.5, HRS</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-308-M</u>		

Intended Purpose: CIP projects are assessed for transportation requirements for projects. Fund allows mileage reimbursements for project-funded staff in accordance with collective bargaining agreements and funds motor vehicle rentals used in conjunction with CIP projects.

Current Program Activities: Various DOE, DOH, UH, PSD, DOT, DOD, DOA, DBEDT, HSPLS, Judiciary and AGS CIP projects.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	428,913	395,903
Beginning Encumbrances	246	22
Revenues	147,455	
Expenditures	180,465	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers		
Amount Derived from Bond Proceeds		
Ending Cash Balance	395,903	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/8/2002</u>
		Prepared by:	<u>Ivan Nishiki</u>
		Phone:	<u>586-0508</u>
Name of Fund:	<u>Office Leasing</u>		
Legal Authority:	<u>SLH Act 259/01</u>		
Fund Type (MOF):	<u>Interdepartmental Transfers (U)</u>		
Approp. Acct. No.	<u>S-XX-310-M</u>		

Intended Purpose: To receive funds from other departments as reimbursements for office space lease rents and payments to landlords for any tenant improvement costs for office build-outs , which were not in DAGS' budget.

Current Program Activities: Statewide support for departments other than DAGS.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	12,373	0
Beginning Encumbrances		
Revenues	5,147,531	
Expenditures	5,159,904	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers		
Amount Derived from Bond Proceeds		
Ending Cash Balance	0	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Svcs</u>	Date:	<u>10/25/2002</u>
		Prepared by:	<u>Stephen Miwa</u>
		Phone:	<u>586-0510</u>
Name of Fund:	<u>Supplies, Services & Equipment for CIP Projects</u>		
Legal Authority:	<u>Section 107-1.5, HRS</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-313-M</u>		

Intended Purpose: CIP projects are assessed for supplies, services and equipment expended for CIP projects.

Current Program Activities: Various DOE, DOH, UH, PSD, DOT, DOD, DOA, DBEDT, HSPLS, Judiciary and AGS CIP projects.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	1,100,856	1,009,745
Beginning Encumbrances	152,154	45,443
Revenues	782,395	
Expenditures	873,506	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	1,009,745	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/25/2002</u>
		Prepared by:	<u>Stephen Miwa</u>
		Phone:	<u>586-0510</u>
Name of Fund:	<u>Public Works Accrued Vacation/Sick Leave</u>		
Legal Authority:	<u>Section 107-1.5, HRS</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-314-M</u>		

Intended Purpose: Projects are assessed for accrued vacation/sick leave credits for non-general fund employees. Accumulated vacation credits are transferred when an employee is transferred between government jurisdictions or are financed by different funds.

Current Program Activities: Various DOE, DOH, UH, PSD, DOT, DOD, DOA, DBEDT, HSPLS, Judiciary and AGS CIP projects.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	343,346	485,511
Beginning Encumbrances		
Revenues	917,070	
Expenditures	774,905	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	485,511	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Svcs</u>	Date:	<u>10/23/2002</u>
		Prepared by:	<u>Dianne Matsuura</u>
		Phone:	<u>586-0396</u>
Name of Fund:	<u>General Administrative Services</u>		
Legal Authority:	<u>SLH Act 259/01</u>		
Fund Type (MOF):	<u>Interdepartmental Transfer (U)</u>		
Approp. Acct. No.	<u>S-XX-316-M</u>		

Intended Purpose: To receive funds from other divisions within the Department for implementing and providing management advisory services relating to recruitment activities, Return to Work program, equal employment opportunity, and affirmative action programs for the Department.

Current Program Activities: Management and coordination of all personnel programs within DAGS.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	500	0
Beginning Encumbrances		
Revenues	43,528	
Expenditures	43,703	
Transfers (List Each Transfer by JV # and Date)		
JM 2626, 12/18/01	(325)	
Net Total Transfers	(325)	
Amount Derived from Bond Proceeds		
Ending Cash Balance	0	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/3/2002</u>
		Prepared by:	<u>George Okano</u>
		Phone:	<u>586-0351</u>
Name of Fund:	<u>State Parking Revolving Fund</u>		
Legal Authority:	<u>Section 107-11, HRS</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-317-M</u>		

Intended Purpose: To assess and collect fees, maintain and allocate parking spaces, and to control parking on State lands under the jurisdiction of the Comptroller.

Current Program Activities: Providing and maintaining parking facilities; upkeep of signs, meters, gate control equipment; and administrative recordkeeping.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	4,559,378	5,536,673
Beginning Encumbrances	60,380	193,044
Revenues	3,619,422	
Expenditures	2,534,367	
Transfers (List Each Transfer by JV # and Date)		
907038, 7/2/01	(10,000)	
910084, 10/18/01	(20,000)	
911032, 11/8/01	(10,000)	
911110, 11/29/01	(6,000)	
905081, 5/20/02	(100,000)	
906078, 6/13/02	38,000	
912061, 12/12/01	150	
902040, 2/6/02	90	
Net Total Transfers	(107,760)	
Amount Derived from Bond Proceeds		
Ending Cash Balance	5,536,673	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/9/2002</u>
		Prepared by:	<u>C. Young</u>
		Phone:	<u>486-9506</u>
Name of Fund:	<u>Stadium Manager's Discretionary Fund</u>		
Legal Authority:	<u>SLH Act 259/01</u>		
Fund Type (MOF):	<u>Special Fund (B)</u>		
Approp. Acct. No.	<u>S-XX-318-M</u>		

Intended Purpose: The fund authorizes expenditures at the discretion of the stadium manager for promotion and other stadium purposes.

Current Program Activities: Not Applicable

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	12	980
Beginning Encumbrances		980
Revenues		
Expenditures	1,520	
Transfers (List Each Transfer by JV # and Date)		
JV 2002-02, 7/01/01	2,500	
JV 2002-41, 12/28/01	(12)	
Net Total Transfers	2,488	
Amount Derived from Bond Proceeds		
Ending Cash Balance	980	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/26/2002</u>
		Prepared by:	<u>Susan N. Naanos</u>
		Phone:	<u>586-0773</u>
Name of Fund:	<u>Works of Art Special Fund</u>		
Legal Authority:	<u>Section 103-8.5, HRS</u>		
Fund Type (MOF):	<u>Special Fund (B)</u>		
Approp. Acct. No.	<u>S-XX-319-M</u>		

Intended Purpose: The objectives of the Art in Public Places (APP) Program of the SFCA are to enhance the environmental quality of public buildings and spaces throughout the state; cultivate the public's awareness of visual arts in all media, styles, and techniques; contribute to the development and recognition of a professional artistic community; and acquire, interpret, preserve, and display works of art expressive of the Hawaiian islands, the multicultural heritages of its people, and the creative interests of its artists.

Current Program Activities: All programs within Arts in Public Places of SFCA.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	8,796,999	6,842,368
Beginning Encumbrances	1,144,947	1,151,982
Revenues	3,650,018	
Expenditures	1,290,949	
Transfers (List Each Transfer by JV # and Date)		
JV #JS1404 dated 9/26/01	(4,286,580)	
JV #JM2626 dated 12/18/01	25	
JV #JS5448 dated 5/16/02	(27,145)	
Net Total Transfers	(4,313,700)	
Amount Derived from Bond Proceeds		
Ending Cash Balance	6,842,368	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/3/2002</u>
		Prepared by:	<u>George Okano</u>
		Phone:	<u>586-0351</u>
Name of Fund:	<u>State Motor Pool Revolving Fund</u>		
Legal Authority:	<u>Section 105-11, HRS</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-320-M</u>		

Intended Purpose: To assist State agencies by providing motor pool vehicles for transportation required in the course of performing their official duties.

Current Program Activities: Acquisition, operation, repair, maintenance, storage, dispatching, replacement, and disposal of its vehicles and administrative recordkeeping.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	2,764,230	2,909,503
Beginning Encumbrances	46,505	99,317
Revenues	2,136,938	
Expenditures	1,991,575	
Transfers (List Each Transfer by JV # and Date)		
902040, 2/6/02	(90)	
Net Total Transfers	(90)	
Amount Derived from Bond Proceeds		
Ending Cash Balance	2,909,503	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/30/2002</u>
		Prepared by:	<u>Julie A. Ugalde</u>
		Phone:	<u>586-0550</u>
Name of Fund:	<u>State Risk Management Revolving Fund</u>		
Legal Authority:	<u>Section 41D-4, HRS</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-321-M</u>		

Intended Purpose: The purpose of the fund is to protect the State government against the adverse consequence of a catastrophic loss.

Current Program Activities: Purchase of Statewide property, liability and crime insurance. Payment of insured and self-insured property losses, automobile accidents and informal tort claims (up to \$10,000) against the State.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	4,646,059	6,869,850
Beginning Encumbrances	1,200,000	796,733
Revenues	8,213,242	
Expenditures	5,714,051	
Transfers (List Each Transfer by JV # and Date)		
JS0061, 7/6/01	(15,000)	
JS0301, 7/24/01	(13,000)	
JS1167, 9/11/01	(15,500)	
JS1588, 9/30/01	(20,000)	
JS2592, 12/11/01	(58,500)	
JS3276, 1/28/02	(6,000)	
JS3365, 1/31/02	(74,000)	
JS6026, 6/7/02	(3,000)	
JS6126, 6/20/02	(70,400)	
Net Total Transfers	(275,400)	
Amount Derived from Bond Proceeds		
Ending Cash Balance	6,869,850	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/7/2002</u>
		Prepared by:	<u>Shail Ako</u>
		Phone:	<u>586-0701</u>
Name of Fund:	<u>Interagency Federal Revenue Maximization Revolving Fund</u>		
Legal Authority:	<u>Section 29-24, HRS</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-322-M</u>		

Intended Purpose: All funds and proceeds collected from the federal government and third-party payors for costs not previously claimed by the State for reimbursement by federally-funded state programs. Transfers from the fund shall be made to the departments claiming the reimbursement for expenses incurred related to federal fund reimbursement claims and to the general fund of the state. Expenditures and transfers from the fund shall be made by the comptroller and in proportional allocations established by the comptroller and the director of finance.

Current Program Activities: A certified public accounting firm has been engaged by the state on a contingency fee basis to assist federally-funded state programs in the departments of human services, education and health in pursuing additional claims with the federal government.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	37,500	0
Beginning Encumbrances		
Revenues	114	
Expenditures	37,614	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	0	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow		
Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/26/2002</u>
		Prepared by:	<u>Christie Ferreira</u>
		Phone:	<u>586-1920</u>
Name of Fund:	<u>Information Processing Services</u>		
Legal Authority:	<u>SLH Act 259/01</u>		
Fund Type (MOF):	<u>Interdepartmental Transfers (U)</u>		
Approp. Acct. No.	<u>S-XX-323-M</u>		

Intended Purpose: Reimbursement for work performed for Federal and Special funded programs.

Current Program Activities: Reimbursement is for analysis, programming, data entry, and processing work performed for Departments of Labor and Industrial Relations and Human Services. (This program was transferred to DAGS on 7/1/97)

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	137,898	550,347
Beginning Encumbrances		
Revenues	1,848,347	
Expenditures	1,435,898	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	550,347	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/26/2002</u>
		Prepared by:	<u>Christie Ferreira</u>
		Phone:	<u>586-1920</u>
Name of Fund:	<u>Communication</u>		
Legal Authority:	<u>SLH Act 259/01</u>		
Fund Type (MOF):	<u>Interdepartmental Transfers (U)</u>		
Approp. Acct. No.	<u>S-XX-324-M</u>		

Intended Purpose: Reimbursement from other State agencies for DAGS expenditures for the Statewide telephone system.

Current Program Activities: DAGS is the clearinghouse for the telephone costs charged to the State by GTE Hawaiian Tel. All other State agencies reimburse DAGS for their share of these costs.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	466,280	0
Beginning Encumbrances		
Revenues		
Expenditures	466,280	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	0	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/3/2002</u>
		Prepared by:	<u>George Okano</u>
		Phone:	<u>586-0351</u>
Name of Fund:	<u>Parking Control Revolving Fund Escrow Acc</u>		
Legal Authority:	<u>Act 329 SLH 1997</u>		
Fund Type (MOF):	<u>Revolving Fund (W)</u>		
Approp. Acct. No.	<u>S-XX-347-M</u>		

Intended Purpose: The escrow account was established to deposit 20% of revenues collected from parking lots on ceded lands for the Office of Hawaiian Affairs (OHA).

Current Program Activities:
The funds are to be transferred to the Office of Hawaiian Affairs.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	37,304	56,604
Beginning Encumbrances		
Revenues	19,300	
Expenditures		
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	56,604	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department: Accounting and General Services Date: 10/10/2002
 Prepared by: Lynn Shimabukuro
 Phone: 586-0688
 Name of Fund: State Educational Facilities Improvement Special Fund
 Legal Authority: Sec. 36-32, HRS
 Fund Type (MOF): Special Fund (B)
 Approp. Acct. No. S-XX-352-M

Intended Purpose: To plan, design, acquire lands, construct, and provide equipment and technology infrastructure to improve public schools and other facilities under the jurisdiction of the Department of Education (DOE), except public libraries.

Current Program Activities: Expenditures limited to the DOE's capital improvement projects authorized by the legislature.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	6,882,422	4,642,142
Beginning Encumbrances		
Revenues	51,000,000	
Expenditures		
Transfers (List Each Transfer by JV # and Date)		
Transfers to individual project accounts related to the State Educational Facilities Improvement Special Fund		
Net Total Transfers	(53,240,280)	
Amount Derived from Bond Proceeds		
Ending Cash Balance	4,642,142	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/23/2002</u>
		Prepared by:	<u>Sheila K. Walters</u>
		Phone:	<u>586-0650</u>
Name of Fund:	<u>Employees Sequestered Funds</u>		
Legal Authority:	<u>Section 653-11, HRS</u>		
Fund Type (MOF):	<u>Trust (Agency) - Custodial (T)</u>		
Approp. Acct. No.	<u>T-XX-901-M</u>		

Intended Purpose: To accumulate monies garnished from employees' wages and to disburse as ordered by legal documents.

Current Program Activities: None.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	32,315	29,806
Beginning Encumbrances		
Revenues	64,117	
Expenditures	66,626	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	29,806	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/26/2002</u>
		Prepared by:	<u>Christie Ferreira</u>
		Phone:	<u>586-1920</u>
Name of Fund:	<u>Temporary Deposits-ICSD</u>		
Legal Authority:	<u>Administratively Established</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-903-M</u>		

Intended Purpose: The Temporary Deposits fund was created to hold funds of about \$27,000 in AGS-131 for receipt of performance bonds by various contractors, and about \$10,080 in AGS-161 for receipt of Microwave Tower lease payments that were about \$280 a month from the Federal Bureau of Investigation (FBI) for its use of microwave tower site communications.

Current Program Activities: There are no specific activities supported by the fund since it is merely a temporary holding account.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	38,458	40,234
Beginning Encumbrances		
Revenues	1,776	
Expenditures		
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	40,234	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/29/2002</u>
		Prepared by:	<u>Carl Murai</u>
		Phone:	<u>831-6736</u>
Name of Fund:	<u>Temporary Deposits-Administrative Services Office</u>		
Legal Authority:	<u>Administratively Established</u>		
Fund Type (MOF):	<u>Trust Fund (Clearing) (T)</u>		
Approp. Acct. No.	<u>T-XX-904-M</u>		

Intended Purpose: The purpose of this trust fund is to account for the deposits of salary overpayment amounts collected from employees after the employee and the division have reached a mutual agreement regarding the repayment amount.

Current Program Activities: Continuous collection of salary overpayments.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	4,915	7,644
Beginning Encumbrances		
Revenues	7,792	
Expenditures	5,063	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	7,644	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/3/2002</u>
		Prepared by:	<u>George Okano</u>
		Phone:	<u>586-0351</u>
Name of Fund:	<u>Temporary Deposits-Automotive Management</u>		
Legal Authority:	<u>Administratively Established</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-905-M</u>		

Intended Purpose: A temporary deposit account for gate card deposit fees collected from assignees. The deposit is returned to the assignee upon cancellation of their parking assignment and the return of the gate card.

Current Program Activities: Collection and recordkeeping of gate card deposits from assignees whose parking lot requires a gate card to enter and exit.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	8,850	13,310
Beginning Encumbrances		
Revenues	7,580	
Expenditures	3,120	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	13,310	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/25/2002</u>
		Prepared by:	<u>Stephen Miwa</u>
		Phone:	<u>586-0510</u>
Name of Fund:	<u>Temporary Deposit Public Works</u>		
Legal Authority:	<u>Section 107-8, HRS</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-906-M</u>		

Intended Purpose: To accept bid deposits or plans and specifications deposits.

Current Program Activities: Various DOE, DOH, UH, PSD, DOT DOD, DOA, DBEDT, HSPLS, Judiciary and AGS CIP projects.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	30,582	30,702
Beginning Encumbrances		
Revenues	120	
Expenditures		
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	30,702	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/27/2002</u>
		Prepared by:	<u>Clarence Fukumoto</u>
		Phone:	<u>587-4707</u>
Name of Fund:	<u>Temporary Deposits - Central Purchasing</u>		
Legal Authority:	<u>Section 103D-323, HRS & 103D-324, HRS</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-907-M</u>		

Intended Purpose: Bid security protects the State against the failure or refusal of the low bidder to execute the contract and to supply the necessary performance bonds, as required, and to proceed with the performance under the contract. A performance bond indemnifies the State against loss resulting from the failure of the contractor to perform a service or provide the goods in accordance with the plans and specifications of the bid document. A payment bond guarantees payment and protection for those furnishing labor and materials to the contractor or its subcontractors for the work bonded. The fund holds any monies deposited to the State until such time that a contract has been executed and/or all work is completed by the contractor.

Current Program Activities: The current procurement law allows the purchasing agency to determine when contract security is necessary. For most contracts, the option to require contract security has not been used.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	50,537	17,637
Beginning Encumbrances		
Revenues		
Expenditures	32,900	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	17,637	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department: Accounting and General Services Date: 9/26/2002
 Prepared by: Susan N. Naanos
 Phone: 586-0773
 Name of Fund: State Foundation on Culture and the Arts
 Legal Authority: Administratively Established
 Fund Type (MOF): Trust Fund (T)
 Approp. Acct. No. T-XX-908-M

Intended Purpose: To provide an account into which donations and private contributions to the State Foundation on Culture and the Arts are deposited.

Current Program Activities: Any SFCA programs that received private donations.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	37,825	49,845
Beginning Encumbrances		
Revenues	14,376	
Expenditures	2,356	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	49,845	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/23/2002</u>
		Prepared by:	<u>Sheila K. Walters</u>
		Phone:	<u>586-0650</u>
Name of Fund:	<u>Hawaii State Employees US Savings Bonds</u>		
Legal Authority:	<u>Administratively Established</u>		
Fund Type (MOF):	<u>Trust (Agency) - Custodial (T)</u>		
Approp. Acct. No.	<u>T-XX-909-M</u>		

Intended Purpose: To accumulate semimonthly payroll deductions for purchase of US Savings Bonds which are transmitted to the federal government on a monthly basis.

Current Program Activities: None

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	159,657	144,836
Beginning Encumbrances		
Revenues	2,873,422	
Expenditures	2,888,243	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	144,836	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/9/2002</u>
		Prepared by:	<u>C. Young</u>
		Phone:	<u>486-9506</u>
Name of Fund:	<u>Stadium Authority's Account (Not in S/T)</u>		
Legal Authority:	<u>Section 109-6, HRS</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-911-M</u>		

Intended Purpose: This fund accounts for receipts from the sale of admission tickets for events held at Aloha Stadium, including any money deposited with the Authority by users to assure the payment of charges.

Current Program Activities: Not applicable.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	206,247	218,247
Beginning Encumbrances		
Revenues	3,464,149	
Expenditures	3,452,149	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	218,247	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow		
Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/25/2002</u>
		Prepared by:	<u>Stephen Miwa</u>
		Phone:	<u>586-0510</u>
Name of Fund:	<u>Payroll Clearance, Public Works</u>		
Legal Authority:	<u>Administratively Established</u>		
Fund Type (MOF):	<u>Trust Fund (Clearing) (T)</u>		
Approp. Acct. No.	<u>T-XX-912-M</u>		

Intended Purpose: Agency account which was established to facilitate processing of payroll on a timely basis for project funded personnel.

Current Program Activities: Various DOE, DOH, UH, PSD, DOT, DOD, DOA, DBEDT, HSPLS, Judiciary and AGS CIP projects.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	0	0
Beginning Encumbrances		
Revenues	0	
Expenditures	0	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	0	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/4/2002</u>
		Prepared by:	<u>Luella Kurkjian</u>
		Phone:	<u>586-0320</u>
Name of Fund:	<u>Captain Cook Memorial Fund</u>		
Legal Authority:	<u>Section 6E-33, HRS</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-913-M</u>		

Intended Purpose: To acquire originals or facsimiles of books, pamphlets, documents, or other articles of historical value relating to the life of Captain James Cook or connected with the history, discovery, and exploration of the Hawaiian Islands. To publish books, documents, or pamphlets relating to above.

Current Program Activities: Care and maintenance of material acquired above, plus acquisition of new materials.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	4,088	3,996
Beginning Encumbrances		
Revenues	100	
Expenditures	192	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	3,996	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/26/2002</u>
		Prepared by:	<u>Glenn Miyashiro</u>
		Phone:	<u>586-0599</u>
Name of Fund:	<u>Central Payroll Clearance</u>		
Legal Authority:	<u>Administratively Established</u>		
Fund Type (MOF):	<u>Trust Account (Clearance) (T)</u>		
Approp. Acct. No.	<u>T-XX-915-M</u>		

Intended Purpose: This trust account serves as a clearing account to facilitate the processing, disbursement and reconciliation of the State's payroll.

Current Program Activities: None

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	11,515	9,575
Beginning Encumbrances		
Revenues	2,210,368,064	
Expenditures	2,210,370,004	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	9,575	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/25/2002</u>
		Prepared by:	<u>C. Toyofuku</u>
		Phone:	<u>586-0696</u>
Name of Fund:	<u>Kamehameha Day Celebration-Donation/Gift</u>		
Legal Authority:	<u>Section 8-5, HRS</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-916-M</u>		

Intended Purpose: To provide cultural and recreational activities to honor and remember the life and times of Hawaii's greatest warrior and statesman, Kamehameha the Great, and to provide leisure time activities to the visitors and citizens of the state.

Current Program Activities: Culturally significant events to educate the people and honor the memory of Kamehameha the Great which includes parades, ho'olaule'a, memorial services and educational events.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	150,459	68,055
Beginning Encumbrances	11,286	
Revenues	32,966	
Expenditures	115,370	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	68,055	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/26/2002</u>
		Prepared by:	<u>Christie Ferreira</u>
		Phone:	<u>586-1920</u>
Name of Fund:	<u>Hawaii FYI-ICSD</u>		
Legal Authority:	<u>Administratively Established</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-917-M</u>		

Intended Purpose: The fund was established to account for a grant by the Ford Foundation. The general purpose of the Ford Foundation grant is expansion and improvement of public access to government information via the Hawaii FYI network.

Current Program Activities: The ICSD operates many public access programs through the Public Information Access Section of the Technology Support Service Branch. The Ford Foundation grant supports only the activities planned to rollout events and demos/briefings/seminars; replication/development of Information Services Provider (ISP) sites in Hawaii; and staff recognition events.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	14,750	14,750
Beginning Encumbrances		
Revenues		
Expenditures		
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	14,750	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow		
Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/9/2002</u>
		Prepared by:	<u>C. Young</u>
		Phone:	<u>486-9506</u>
Name of Fund:	<u>Temporary Deposits - Stadium Authority</u>		
Legal Authority:	<u>Holding Account</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-918-M</u>		

Intended Purpose: This fund was established to temporarily hold scoreboard advertising receipts that will be subsequently distributed to the proper appropriation accounts.

Current Program Activities: Not applicable.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	126,950	81,916
Beginning Encumbrances		
Revenues	326,078	
Expenditures	371,112	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	81,916	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>9/26/2002</u>
		Prepared by:	<u>Glenn Miyashiro</u>
		Phone:	<u>586-0599</u>
Name of Fund:	<u>Nonpresentment of Warrants and Checks Trust Fund</u>		
Legal Authority:	<u>Section 40-68, HRS</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-919-M</u>		

Intended Purpose: This fund was established so that the comptroller could pay on a timely basis claims on warrants and checks that were not presented for payment within the statutorily prescribed time. The balance at year-end will be used to pay claims received in the subsequent fiscal year.

Current Program Activities: None

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	500,000	500,000
Beginning Encumbrances		
Revenues	223,265	
Expenditures	223,265	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	500,000	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		

Department:	<u>Accounting and General Services</u>	Date:	<u>10/9/2002</u>
		Prepared by:	<u>C. Young</u>
		Phone:	<u>486-9506</u>
Name of Fund:	<u>Swap Meet Operations</u>		
Legal Authority:	<u>Administratively Established</u>		
Fund Type (MOF):	<u>Trust Fund (T)</u>		
Approp. Acct. No.	<u>T-XX-920-M</u>		

Intended Purpose: This fund was established to account for fees collected from swap meet operations.

Current Program Activities: Not applicable.

Financial data		
	FY 2002	FY 2003
Beginning Cash Balance	68,610	72,970
Beginning Encumbrances		
Revenues	648,129	
Expenditures	643,769	
Transfers (List Each Transfer by JV # and Date)		
Net Total Transfers	0	
Amount Derived from Bond Proceeds		
Ending Cash Balance	72,970	
Amount Required for Bond Covenants as of 7/1/02		
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/02		